

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

465I0462

SENATE TAXATION COMMITTEE ENGROSSED NO.

HB 1110 - 03/03/2003

Introduced by: Representatives McCaulley, Cradduck, Cutler, Hennies, Murschel, O'Brien, Peterson (Bill), Rounds, and Thompson and Senators Knudson, Albers, de Hueck, Dempster, Kelly, and Moore

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the expenditure of
2 proceeds from the county wheel tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 32-5A-2 be amended to read as follows:

5 32-5A-2. The proceeds from the tax created by this chapter shall be retained by the county
6 and deposited in the county road and bridge fund, and the revenue may be used only for highway
7 and bridge supervision, maintenance, and construction. The board of county commissioners shall,
8 by resolution, establish a means of distributing the revenue generated by this chapter among the
9 county and the municipalities and townships located within the county.

10 Section 2. That § 32-11-2 be amended to read as follows:

11 32-11-2. The funds credited to the county road and bridge fund pursuant to § 32-11-4.2 shall
12 be used by the board of county commissioners for grading, constructing, planing, dragging, and
13 maintaining county highways and also for dragging, maintaining, and grading secondary roads.
14 Proper equipment for dragging, grading, and maintaining highways, such as graders, tractors,



1 drags, maintainers, and planers may be purchased from such county road and bridge fund. If a
2 county has a population of fifty thousand or more, up to thirty percent of the proceeds credited
3 pursuant to § 32-5A-2 in any year may be used for the additional purpose of supervising public
4 highways, roads, and bridges within the county.

5 Section 3. That § 32-11-4.2 be amended to read as follows:

6 32-11-4.2. The county road and bridge fund is hereby established for the accounting and
7 safekeeping of highway and bridge funds of the counties for the deposit and receipt of all public
8 moneys usable for county highway and bridge construction, maintenance, and repair. If a county
9 has a population of fifty thousand or more, up to thirty percent of the proceeds credited pursuant
10 to § 32-5A-2 in any year may be used for the additional purpose of supervising public highways,
11 roads, and bridges within the county. Revenues to be deposited in the fund include:

- 12 (1) Distribution of funds from the local government highway and bridge fund pursuant
13 to §§ 32-11-34 and 32-11-35;
- 14 (2) Levies under subdivisions 10-12-9(4) and (6);
- 15 (3) Levies for the county highway and bridge reserve fund established pursuant to
16 § 10-12-13;
- 17 (4) Levies for secondary roads in unorganized territory pursuant to § 31-12-27;
- 18 (5) Levies for the county snow removal and special emergency reserve fund established
19 pursuant to § 34-5-2;
- 20 (6) Funds collected from motor vehicle licenses and credited to the county pursuant to
21 subdivision 32-11-4.1(1A);
- 22 (7) Distribution of mobile home license fees pursuant to § 32-5-16.2;
- 23 (8) Distribution of interstate reciprocity and proportional registration of fleets fees
24 pursuant to § 32-10-35;

- 1 (9) Proceeds from the wheel tax pursuant to § 32-5A-2;
- 2 (10) Revenue accruing from the sale of surplus highway equipment to property pursuant
- 3 to § 6-13-8; and
- 4 (11) Other revenue received by the county for service or work performed by the county
- 5 highway department under force account or agreement with other entities.
- 6 This section does not affect the deposit and use of the special highway fund for township
- 7 roads established pursuant to subdivision 32-11-4.1(2).